

Attachment 1.1

Bank reconciliation – Example

This reconciliation must include **all** bank and building society accounts and other short-term investments*. It **must** agree to Box 8 in the column headed "Year ending 31 March 2025" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name _____ RIDGMONT PARISH COUNCIL _____

Financial year ending 31 March 2025

Prepared by _____ OLIVIA BURROWS, CLERK _____ (Name and Position) Date _____ 12.06.2025

Balance per bank statements as at 31 March 2025:	£	£
e.g. Current account	13,910	
High interest account		
Building society premium a/c		
Petty cash float (if applicable)		
Less: any unpresented cheques at 31 March 2025 (normally only current account)		
Cheque number		
Add: any un-banked cash at 31 March 2025		
e.g. Allotment rents banked 31 March 2025 (but not credited until 1 April 2025)		
Net balances as at 31 March 2025		
<i>The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:</i>		
CASH BOOK		
Opening Balance 1 April 2024	6,116.67	
Add: Receipts in the year	23,084.15	
Less: Payments in the year	15,291.15	
Closing balance per cash book [receipts and payments book] as at 31 March 2025 (must equal net balances above)	13,909.67	

Attachment 1.2

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: _____RIDGMONT PARISH COUNCIL_____

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below or complete a separate schedule if more space is required.

Please see separate excel attachment as an alternative. It is at the discretion of clerks which template you choose to complete, but you must complete one of these templates as part of your return to us.

Section 2	2023/24 £	2024/25 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	20,000	20,000	0	n/a
Box 3 <i>Other income</i>	14,881	3,084	-11,797	Ridgmont Parish Council didn't receive 106 funding grants, which it had received the previous year. The other income was from a VAT reclaim of £2,885.92 & £198.23 grass cutting contribution from central Bedfordshire council.
Box 4 <i>Staff costs</i>	3,750	3,502	-248	Less staff expenses for year 24/45
Box 5 <i>Loan interest/ capital</i>	0	0	0	n/a
Box 6 <i>Other payments</i>	28,664	11,790	-16,874	Grant money expenditure before receiving 106 grant. Ridgmont Parish Council paid £16,825.71 towards 106 upgrades in the village and received £13,614.76 in 106 funding grants in year 23/24. In year 24/25 the expenditure was normal.

Box 7 <i>Balances carried forward</i>	6,117	13,910	+7,793	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.
Box 9 <i>Fixed assets & long-term assets</i>	6,117	13,910	+7,793	<p>Explain <u>all</u> movements in this category and not just those above 15%</p> <p>Ridgmont parish councils' expenditure was less and savings were made where possible. Matches bank reconciliation as at 31st March 2025 - Ridgmont parish council doesn't own any property</p>
Box 10 <i>Total borrowing</i>	0	0	0	n/a

Attachment 2

Confirmation of contact details

Local Council Name:

Please confirm the contact details for the Clerk, RFO (if applicable), and Chair to assist us in ensuring that our records are kept up to date.

Clerk name: OLIVIA BURROWS	RFO name (if different to clerk)	Chair name: MARIA SPEARING
Clerk working hours (so we know when we can ring) 4 hrs a week	Clerk working hours (so we know when we can ring)	
Is this person the primary contact: Yes	Is this person the primary contact:	
Parish Council registered address: Clerk address: 37 Church street, Ridgmont, Bedfordshire, MK430TZ	Parish Council registered address:	Chair contact postal and email address Email: maria.spearing@sky.com Postal address: Segenhoe Manor, Rdigmont Bedfordshire MK43 OXW
Telephone: Primary contact number: ...07742106115..... Mobile/alternative number:	Telephone: Primary contact number: Mobile/alternative number:	Telephone: Primary contact number: ...0771 596384..... Mobile/alternative number:
Email address (please do not provide a personal email unless the Clerk/RFO does not have a Council/Meeting email)ridgmontparishclerk@gmail.com.....		

Attachment 3.1

Local council name: RIDGMONT PARISH COUNCIL

Notice of appointment of date for the exercise of public rights Accounts for the year ended 31st March 2025

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: 01/07/2025 (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2025 these documents will be available on reasonable notice on application to:</p> <p>(b) OLIVIA BURROWS – Ridgmont Parish Council Clerk. Email: ridgmontparishclerk@gmail.com, Internal auditor Richard Hexton</p> <p>commencing on (c) 01/07/2025</p> <p>and ending on (d) 08/08/2025</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none">• the opportunity to question the auditor about the accounts; and• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Forvis Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e) OLIVIA BURROWS - Clerk</p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2025.</p> <p>(e) Insert name and position of person placing the notice</p>
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Attachment 3.2

What councils need to do to advertise the audit

The Local Audit and Accountability Act 2014 as summarised in the Accounts and Audit (England) Regulations 2015 (Statutory Instrument No. 234), and subsequent amendments and the Code of Audit Practice require that:

1. The accounts to be audited (the Annual Return) and other documents such as books, deeds, contracts, bills, vouchers and receipts relating to them must be made available for inspection by any person interested on reasonable notice, during a period of 30 working days selected by the Parish Council.
2. The notice advertising the inspection period must be published with the accounts and must state:
 - (1) The period of 30 working days during which the Annual Return, and other documents referred to in paragraph 1 above will be available for public inspection;
 - (2) Details of the manner in which notice should be given of an intention to inspect the accounts and other documents;
 - (3) The name and address of the auditor; and
 - (4) The provisions contained in section 26 (inspection of documents and questions at audit) and section 27 (right to make objections at audit) of the Act

The Parish Council may wish to use the template at attachment 3.2 to advertise the audit.

Please see the link below for the Accounts and Audit Regulations that apply at the date of drafting this guidance. If any amendment is passed that impacts on smaller authorities in 2024/25 we will inform you promptly.

<https://www.legislation.gov.uk/ukSI/2015/234/contents/made>

PART 5

Inspection and notice procedure

Period for the exercise of public rights

14.—(1) Any rights of objection, inspection and questioning of the local auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

(2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced in accordance with regulation 15(3).

(3) During the period for the exercise of public rights a relevant authority must make the documents referred to in section 26(1) of the Act available for inspection on reasonable notice at all reasonable times.

Commencement of the period for the exercise of public rights

15.—(1) The responsible financial officer for a relevant authority must, on behalf of the authority, ensure that commencement of the period for the exercise of public rights under regulation 9(1)(b) or 12(3)(a) (as the case may be), takes place on such a day that ensures that the period referred to in regulation 14(1) includes—

- (a) ~~the first 10 working days of June of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 1 authority; or~~
- (b) the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 2 authority.